

A B Croll Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2020

Whitnalls

44a Liverpool Road

Lydiate

Liverpool

Merseyside

L31 2LZ

A B Croll Limited

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A B Croll Limited

Company Information for the Year Ended 31 December 2020

Director	AB Croll
Registered office	44a Liverpool Road Lydiate Liverpool Merseyside L31 2LZ
Accountants	Whitnalls 44a Liverpool Road Lydiate Liverpool Merseyside L31 2LZ

A B Croll Limited
(Registration number: 9364489)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Debtors	<u>3</u>	3,305	2,557
Creditors: Amounts falling due within one year	<u>4</u>	<u>(2,845)</u>	<u>(2,019)</u>
Net assets		<u>460</u>	<u>538</u>
Capital and reserves			
Called up share capital	<u>5</u>	1	1
Profit and loss account		<u>459</u>	<u>537</u>
Shareholders' funds		<u>460</u>	<u>538</u>

For the financial year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 6 October 2021

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AB Croll

Director

A B Croll Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

2 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2019 - 1).

3 Debtors

	2020	2019
	£	£
Other debtors	3,305	2,557
	<u>3,305</u>	<u>2,557</u>

A B Croll Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

4 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Taxation and social security	2,102	1,299
Accruals and deferred income	743	720
	<u>2,845</u>	<u>2,019</u>

5 Share capital

Allotted, called up and fully paid shares

	2020		2019	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.